

OFFICE OF AUDITOR OF STATE

STATE OF IOWA

Mary Mosiman, CPA Auditor of State

State Capitol Building Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

June 30, 2016

To the Members of the Iowa Commission of Veterans Affairs:

The Iowa Department of Veterans Affairs (Department) is a part of the State of Iowa and, as such, has been included in our audits of the State's Comprehensive Annual Financial Report (CAFR) and the State's Single Audit Report for the year ended June 30, 2015.

In addition to these reports, we also prepare a separate report of recommendations pertaining to each Department's internal control, compliance with statutory requirements and other matters when our audits disclose findings we believe should be brought to your attention.

This report is to inform you our audits of the Iowa Department of Veterans Affairs did not disclose any findings we believe were necessary to report for the year ended June 30, 2015.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Department during the course of our audits. Should you have questions concerning the above information, please contact Brian Brustkern at (515) 242-5932.

Additor of State

WARREN G/JENKINS, CPA Chief Deputy Auditor of State

Honorable Terry E. Branstad, Governor David Roederer, Director, Department of Management Glen P. Dickinson, Director, Legislative Services Agency